

### III.D.5. Web Sites

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<b>Introduction</b>	There are numerous web sites available dealing with tax shelters. Listed in this section are some of web sites you may want to consider browsing.
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<b>OTSA Links</b>	The Office of Tax Shelter Analysis (OTSA) Technical Guidance has a link for Tax Shelter Guidance and Procedures –
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<http://lmsb.irs.gov/hq/pftg/techguide/otsa/index.htm>

This Web Site includes topics such as:

- Background
  - Disclosure of Tax Shelter
  - Emerging Issues
  - Investor Lists Maintenance
  - Listed Transactions
  - Registration of Tax Shelter
  - OTSA News Corner
  - Training
  - OTSA Technical Advisors
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<b>CTM Links</b>	The Communications, Technology & Media Industry has a link for Tax Shelter Guidance and Procedures –
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<http://lmsb.irs.gov/industries/ctm/Resources/TaxShelter.htm>

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<b>RFPH Links</b>	The Retail, Food, Pharmaceutical, and Health Care Industry also has a link for Tax Shelter Guidance and Procedures -
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<http://lmsb.irs.gov/industries/rfp/taxshelter.htm>

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### III.D.5. Web Sites, Continued

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#### Economist

One of the best sources of general Web information can be found on the Economist Web page. It is -  
<http://lmsb.irs.gov/hq/fs/economist/websitesforirseconomistsjuly2001.htm>

These Tax Shelter sites came from “Web sites for IRS Economists”:

- Lowtax.net (<http://www.lowtax.net/sitemap/index.asp>). Provides access to information about corporate tax shelter.
- LMSB Office of Tax Shelter Analysis (<http://lmsb.irs.gov/hq/pftg/techguide/otsa/index.htm>). Contains links and resources (white papers, etc.) on the issue of tax shelters.
- *The Problem of Corporate Tax Shelters Discussions, Analysis and Legislative Proposals*, (<http://lmsb.irs.gov/hq/pftg/techguide/otsa/downloads/Background/CTS-WhitePaper.pdf>). Document prepared by Department of the Treasury "White Paper," July 1999.
- *Description and Analysis of Present-Law Tax Rules and Recent Proposals Relating to Corporate Tax Shelters*, (<http://lmsb.irs.gov/hq/pftg/techguide/otsa/downloads/Background/CTS-Joint%20Committee.pdf>). Document prepared by the Staff of the Joint Committee on Taxation, November 10, 1999.
- Emerging Potentially Abusive Tax Shelter Issues - IRC Section 302, Basis-Shifting Transactions, March 21, 2001 ([http://lmsb.irs.gov/hq/pftg/techguide/otsa/downloads/emerging\\_issues/Basis%20Shift%20Transactions.pdf](http://lmsb.irs.gov/hq/pftg/techguide/otsa/downloads/emerging_issues/Basis%20Shift%20Transactions.pdf)).

Other Web site topics include:

- Technical Issues,
- Company Information,
- Industry Information,
- Economic and Financial Information, and
- Other Useful Sites
  - Tax Topics,
  - Accounting, Law and Economic Consulting Firms,
  - Search Engines, and
  - Reference Tools.

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### III.D.5. Web Sites, Continued

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**SB/SE**

SB/SE has a site dedicated to Flow-Through Entities and Abusive Tax Shelters. It is:

<http://abusiveshelter.web.irs.gov/>

Some of the topics include:

- What's Hot
- Trusts
- FAQ's regarding tax shelters
- General
- In the News
- IRS Releases
- Links
- Other
- Training
- PAL
- CI
- LLCs
- Withholding
- Who's Who
- Promoter

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**Joint  
Committee on  
Taxation**

The Joint Committee on Taxation web site contains some excellent background information and provides proposed legislation. A "Search" of the site for "tax shelters" is useful. The site is:

<http://www.house.gov/jct/tableofcnts.html>

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### III.D.5. Web Sites, Continued

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**U.S. Treasury**      The U.S. Treasury has a web site titled “Corporate Tax Shelters – Policy Documents”. It can be found at:

<http://www.ustreas.gov/taxpolicy/corptaxshelter.html>

Some of the topics include:

- Testimony and Speeches
  - Administrative Guidance
  - Miscellaneous Documents
  - Other Tax Policy Documents
  - Tax Policy Officials
  - Tax Policy Correspondence
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**Technical Advisors**      The Technical Advisors have web sites. They can be found at:

<http://lmsb.irs.gov/hq/pftg/techguide/tech.htm> -  
[Technical%20Advisors%20Areas](http://lmsb.irs.gov/hq/pftg/techguide/tech.htm)

Some of the topics include:

- Coordinated Issues
  - Emerging Issues
  - Law, Accounting and Procedures
  - Training Tools and Reference Material
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**Financial Product Specialists**      The Financial Product Specialists have a web site. The web site can be found at:

[http://lmsb.irs.gov/hq/pftg/fin\\_products](http://lmsb.irs.gov/hq/pftg/fin_products)

The topics are the same as those for the Technical Advisors.

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**CPE 2001**      There were many presentations on tax shelters at the CPE 2001. For these presentations and diagrams, use web site:

[http://lmsb.irs.gov/hq/mf/training/cpe/2001\\_cpe.htm](http://lmsb.irs.gov/hq/mf/training/cpe/2001_cpe.htm)

Some of the topics include:

- Introduction to Abusive Tax Shelters
- Contingent Liabilities
- IRC § 302 Basis Shifting

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### **III.D.5. Web Sites, continued**

#### **Tax Shelter Issues Technical Advisors**

The Tax Shelter Issue Technical Advisors have web sites. They can be found at:

<http://lmsb.irs.gov/hq/pftg/otsa/index.htm>

Topics include:

- COLI (Corporate Owned Life Insurance)
- IRC 351 Contingent Liabilities
- Leasing
- Private Placement Insurance